

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

REPORT NAME: Analysis of Change in Fund Balance	REPORT NO: CSTARG04
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FINANCIAL ELEMENTS: (Continued)

Total Additions: Sum of the listed GLAs. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

Deductions: Lists balances for the following General Ledger Accounts:

- Sum of GLAs 6150, 6151, 6152, and 9000 listed as GLA 9000 Operating Expenditures;
- 9812, 9822, 9841, and 9844 listed individually; and
- 9800 through 9999 listed individually, if not included with other deductions above and the balance is greater than zero.

Total Deductions: Sum of listed GLAs. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed after the amount.

Adjustments To Fund Balance: Adjustments to GL 5530 or GL 5540 are displayed for items such as Pro Rata, Century Changes and Rural Health Care Assessments. The adjustment description displayed on the report is the title of the subsidiary code used in the transaction to record the adjustment. These adjustments normally reduce Fund Balance (sign not shown). If the adjustment increases Fund Balance, 'CR' is printed after the amount.

Total Adjustments: Sum of Adjustments To Fund Balance. The total of the adjustments normally reduce Fund Balance (sign not shown). If the adjustment increases Fund Balance, 'CR' is printed after the amount.

Fund Balance, June 30, *nnnn*: Calculated as the sum of Fund Balance, June 30, *nnnn*, Additions, Deductions and Total Adjustments. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

Footnote information for GLA 3500 (on separate page)

Beginning Balance, July 1, *nnnn*: Start-of-Year Financial field for General Ledger Account 3500, which represents the Account balance on July 1st of the current fiscal year. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

Additions: Balance for listed TCs. If the amount is greater than zero, 'DR' is printed after the amount.

- Deposits: Transaction Codes 153, 154, 182, 255, 408, 435, 855, or 857;
- Securities: Transaction Codes 401 or 425;
- Donated Long Term Investments: not currently used in CALSTARS; and,
- Other Additions: not currently used in CALSTARS.

Total Additions: Sum of listed TCs. Normal balance is a Credit (sign not shown).

Deductions: Balance for listed TCs. If the amount is less than zero, 'CR' is printed after the amount.

- Disbursements: Transaction Codes 177, 185 or 237;
- Return of Deposits: Transaction Codes 286 or 291;
- Return of Securities: Transaction Codes 402; and
- Other Deductions: not currently used in CALSTARS.

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

REPORT NAME: Analysis of Change in Fund Balance	REPORT NO: CSTARG04																																				
FINANCIAL ELEMENTS: (Continued) <p>Total Deductions: Sum of listed TCs. Normal balance is a Debit.</p> <p>Ending Balance, June 30, <i>nnnn</i>: Calculated as the sum of Beginning Balance July 1, <i>nnnn</i>; Total Additions; and Total Deductions. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.</p>																																					
SPECIAL NOTES: <p>When the sum of Fund Balance (or Retained Earnings) as of July 1, <i>nnnn</i>; Additions, Deductions and Adjustments to Fund Balance does not equal Fund Balance (or Retained Earnings) in the General Ledger File as of June 30, <i>nnnn</i>, the following message is printed on the report: "Report Out of Balance".</p> <p>When the Report Period: FM is PY, the required certification appears on the last page for each Fund. The VE Table record for Vendor Number AAAAAAAAAA-10 is used for the name and address information.</p> <p>When the Report Period: FM is PM, Monthly Allocated Encumbrances <u>are NOT</u> included. When the Report Period: FM is PY, Annual Allocated Encumbrances <u>are</u> included.</p> <p>When the report is requested for a Shared fund, the Fund Balance Unappropriated title is: "Fund Balance Clearing Account".</p> <p>A sub-total is provided for the Additions and Deductions segments of the report.</p> <p>Fund numbers 0991 through 0999 are excluded from the report.</p>																																					
REPORT SORT: <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="padding: 5px;">DATA FIELD</th> <th style="padding: 5px;">SELECTION OPTIONS</th> <th style="padding: 5px;">PAGE-BREAK</th> <th style="padding: 5px;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Section</td> <td style="padding: 5px;">Level of Detail: I</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Fund</td> <td style="padding: 5px;">Level of Detail: F</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Project Number</td> <td style="padding: 5px;">Level of Detail: F</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Report ID ^{1/}</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Record Type ^{2/}</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">GL Type ^{3/}</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">Yes</td> </tr> <tr> <td style="padding: 5px;">General Ledger</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Transaction Code</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">No</td> </tr> </tbody> </table> <p>^{1/} Identifies the GL record as belonging to Reports 9 or 20.</p> <p>^{2/} Classifies the GL records for placement on the report.</p> <p>^{3/} Classifies the GL records as additions or deductions and creates the subtotal for these segments on the report.</p>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	No	Fund	Level of Detail: F	Yes	No	Project Number	Level of Detail: F	Yes	No	Report ID ^{1/}	None	Yes	No	Record Type ^{2/}	None	No	No	GL Type ^{3/}	None	No	Yes	General Ledger	None	No	No	Transaction Code	None	No	No
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EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

[illegible]

DEPARTMENT OF AIR QUALITY (9990)
ANALYSIS OF CHANGE IN FUND BALANCE
FOR THE FISCAL YEAR ENDED 06/30/02

REPORT 9

***** PAGE 56

FUND : 0890 FEDERAL TRUST FUND

FUND DETAIL: 00

FUND BALANCE,	JULY 1, 2001	0.00
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ADDITIONS:

8000	REVENUE/OPERATING REVENUE	194,996,057.00
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TOTAL ADDITIONS	194 996,057.00
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DEDUCTIONS :

9000	OPERATING EXPENDITURES	194,996,057.00
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TOTAL DEDUCTIONS	194,996,057.00
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FUND BALANCE,	June 30, 2002	0.00
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2002 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

CSTARG04 9990 (DEST: M1 CPT1) PY, ,0,0,0,2, ***** RUN:10/31/01 TIME:16.28
PRIOR FISCAL YEAR: 2000 0(ORG)***** 2(BYFDT) FUND(ALL)*****

DEPARTMENT OF AIR QUALITY
ANALYSIS OF CHANGE IN FUND BALANCE
FOR THE FISCAL YEAR ENDED 06/30/01

REPORT 9

***** PAGE 30

FUND : 0942 SPECIAL DEPOSIT FUND
FUND DETAIL: 01 UNCLAIMED TRUST

FOOTNOTE : RECEIPTS AND DISBURSEMENTS OF LIABILITIES FOR DEPOSITS ARE NOT SHOWN IN THE ABOVE REPORT SINCE THEY ARE ACCOUNTED IN GL ACCOUNT NUMBER 3500. HOWEVER, IF THIS ACTIVITY WAS ACCOUNTED AGAINST NOMINAL ACCOUNTS (REVENUE/EXPENDITURES), DISPLAY OF THIS ACTIVITY PER SECTION 7963 OF S.A.M. WOULD BE SHOWN AS BELOW:

BEGINNING BALANCE, JULY 1, 2000 30,410.36

ADDITIONS:

RECEIPT OF DEPOSITS	0.00
RECEIPT OF SECURITIES	0.00
DONATED LONG TERM INVEST	0.00
OTHER ADDITIONS	0.00

DEDUCTIONS:

DISBURSEMENTS	9,593.83
RETURN OF DEPOSITS	0.00
RETURN OF SECURITIES	0.00
OTHER DEDUCTIONS	0.00

TOTAL ADDITIONS: 0.00

TOTAL DEDUCTIONS: 9,593.83

ENDING BALANCE, JUNE 30, 2001 20,816.53

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

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U. R. Dunne

SIGNATURE OF OFFICER

U. R. DUNNE

TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR

TITLE OF OFFICER

EXHIBIT III- G04 (STATEMENT OF FINANCIAL CONDITION) (Continued)

[illegible]

DEPARTMENT OF AIR QUALITY (9990)
STATEMENT OF FINANCIAL CONDITION
AS OF 06/30/01

REPORT 20

***** PAGE 57

FUND : 0890 FEDERAL TRUST FUND
FUND DETAIL: 00

ASSETS

CASH :

1140	CASH IN STATE TREASURY	1,612,907.42
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ACCOUNTS RECEIVABLE:

1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	18,586.49
1500	DUE FROM OTHER GOVERNMENTS	21,572,471.57

TOTAL ASSETS	23,203,965.48
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LIABILITIES AND FUND EQUITY

LIABILITIES:

3010	ACCOUNTS PAYABLE	4,183,739.58
3020	CLAIMS FILED	1,665,550.69
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	5,992,463.09
3220	DUE TO LOCAL GOVERNMENTS	6,745,384.74
3290	DUE TO OTHER GOVERNMENTAL ENTITIES	4,616,827.38

TOTAL LIABILITIES	23,203,965.48
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TOTAL LIABILITIES AND FUND EQUITY	23,203,965.48
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

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